

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On February 15, 2008, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation ("Twenty-Sixth Omnibus Claims Objection") (Docket No. 12686) [a copy of which is attached hereto as Exhibit D]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation ("Twenty-Sixth Omnibus Claims Objection") (without exhibits) (Docket No. 12686) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each

party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation ("Twenty-Sixth Omnibus Claims Objection") (without exhibits) (Docket No. 12686) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On February 15, 2008, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims,

(B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation ("Twenty-Sixth Omnibus Claims Objection") (without exhibits) (Docket No. 12686) [a copy of which is attached hereto as Exhibit D]

- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: February 28, 2008

/s/ Evan Gershbein
Evan Gershbein

State of New York

Subscribed and sworn to (or affirmed) before
me on this 28th day of February, 2008

Signature: /s/ Joseph Woodfield

Commission Expires: 10/23/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
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Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
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Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
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O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
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Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com dbartner@shearman.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
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Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
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JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
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Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	idejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
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EXHIBIT C

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EXHIBIT D

Hearing Date And Time: March 19, 2008 at 10:00 a.m.
Response Date And Time: March 12, 2008 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	x	

DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)
DUPLICATE OR AMENDED CLAIMS, (B) UNTIMELY CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY
CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION
AND MODIFIED CLAIM ASSERTING RECLAMATION
("TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) and the Disclosure Statement With Respect To Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264). Subsequently, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of

Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (Docket No. 11386) (the "Plan") and the First Amended Disclosure Statement with respect to the Plan (Docket No. 11388) (the "Disclosure Statement"). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389). On January 25, 2008, the Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order"), which became a final order on February 4, 2008.

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.²

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

² On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005,

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas: first, modifying the Company's labor agreements to create a competitive arena in which to conduct business; second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company; third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus; fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint; and fifth, devising a workable solution to their current pension situation.

E. Confirmation Of The Debtors' Plan Of Reorganization

13. The confirmed Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases. The Global Settlement Agreement and the Master Restructuring Agreement provide for a comprehensive settlement with GM, and both agreements were approved by this Court in the Confirmation Order. With the Plan confirmed, the Debtors are focusing their efforts on satisfying the conditions for the Plan to become effective and allow them to emerge from chapter 11. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

15. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

16. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

17. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

18. Approximately 16,700 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 25 omnibus Claims objections,⁴ pursuant to which this Court has disallowed and expunged 9,530 Claims and modified approximately 3,400 Claims. In addition, the hearings with respect to approximately 720 Claims have been adjourned pursuant to the Claims Objection Procedures Order (as defined below).

⁴ The Debtors filed objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), and July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151), September 21, 2007 (Docket No. 9535), October 26, 2007 (Docket No. 10738), November 19, 2007 (Docket No. 10982), December 21, 2007 (Docket No. 11588), and January 18, 2008 (Docket No. 12288).

19. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

20. In this Twenty-Sixth Omnibus Claims Objection, the Debtors are objecting to 40 Proofs of Claim, all of which are set forth on Exhibit F hereto in alphabetical order by claimant and cross-referenced by proof of claim number and basis of objection.⁵

Relief Requested

21. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Claims set forth on Exhibit A hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, (b) the Claims set

⁵ Contemporaneously with this Twenty-Sixth Omnibus Claims Objection, the Debtors are filing the Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (the "Twenty-Seventh Omnibus Claims Objection"). In the Twenty-Seventh Omnibus Claims Objection, the Debtors object to Claims and are seeking to modify, as of the effective date of the Plan, certain Claims due to cure payments that the Debtors expect to make on account of the assumption of certain executory contracts or unexpired leases, including (a) Claims that have been modified pursuant to prior orders and/or (b) Claims in which the claimant asserted a reclamation demand and the claimant and the Debtors entered into a letter agreement regarding the valid amount of the reclamation demand, with such agreement being subject to certain reserved defenses. The Debtors are objecting to 131 Proofs of Claim in the Twenty-Seventh Omnibus Claims Objection.

forth on Exhibit B-1 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (c) the Claims set forth on Exhibit B-2 hereto, which were filed by taxing authorities, because they assert liabilities and dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (d) the Claims set forth on Exhibit C-1 hereto because they were untimely filed pursuant to the Bar Date Order, and (e) the Claims set forth on Exhibit C-2 hereto, which were filed by taxing authorities, because they were untimely filed pursuant to the Bar Date Order.

22. In addition, by the Objection the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 revising (a) the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit D-1 hereto and (b) the asserted amount and classification with respect to the Claim set forth on Exhibit D-2 hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses.

Objections To Claims

G. Duplicate Or Amended Claims

23. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of such Proofs of Claim in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a Claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation

provided in those Proofs of Claim, and the Debtors' Schedules and Statements to determine which duplicate claim should be the surviving claim.

24. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, many Amended Claims were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Claim"). Other Amended Claims were filed to amend the classification of part or all of an earlier Original Claim.

25. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original Claims for which Amended Claims were subsequently filed (collectively, the "Duplicate Or Amended Claims").

26. Set forth on Exhibit A hereto is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims. For each Duplicate Or Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules and Statements.⁶ The

⁶ As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership [("ASEC Manufacturing")], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

(cont'd)

Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph 46 below.

27. Accordingly, the Debtors (a) object to the Duplicate Or Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate Or Amended Claims in their entirety.

H. Untimely Claims Not Reflected On The Debtors' Books And Records

28. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date (the "Untimely Books And Records Claims"). The Debtors have also determined that certain Proofs of Claim filed by taxing authorities assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims"). The Debtors believe that the

(cont'd from previous page)

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to re-classify these obligations as obligations of another Debtor entity at a later date.

parties asserting the Untimely Books And Records Claims and the Untimely Books And Records Tax Claims are not creditors of the Debtors.

29. The bases for determining that the Debtors are not liable for an asserted Claim include, but are not limited to, the following: (a) the Debtors' books and records do not reflect the existence of the asserted Claim or of the Claimant asserting such Claim, (b) the Debtors' books and records reflect that the Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases, and (d) the Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.

30. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." Id.

31. Attached hereto as Exhibit B-1 is a list of the Untimely Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable.⁷ Identified on Exhibit B-2 is a list of the Untimely Books And Records Tax Claims that the Debtors have also identified as Claims for which the Debtors are not liable.⁸ The Debtors object to the Untimely Books And Records Claims and Untimely Books And Records Tax Claims not only because the Debtors have no liability in respect thereof, but also because the Claims were

⁷ The Untimely Books And Records Claims listed on Exhibit B-1 hereto were not included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238) (the "Claims Timeliness Motion").

⁸ The Untimely Books And Records Tax Claims listed on Exhibit B-2 hereto were not included as part of the Claims Timeliness Motion.

not timely filed pursuant to the Bar Date Order.⁹ If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Untimely Books And Records Claims and the Untimely Books And Records Tax Claims at a later date on any basis whatsoever.

32. Accordingly, the Debtors (a) object to the Untimely Books And Records Claims and the Untimely Books And Records Tax Claims and (b) seek entry of an order disallowing and expunging the Untimely Books And Records Claims and the Untimely Books And Records Tax Claims in their entirety.

I. Untimely Claims

33. Although the Bar date passed more than 18 months ago, various parties have continued to file Proofs of Claim in these chapter 11 cases. During the Debtors' continuing review of the Proofs of Claim, the Debtors have determined that certain Proofs of Claim were received by the Debtors after the Bar Date (the "Untimely Claim"). In addition, the Debtors have also determined that certain Proofs of Claim filed by taxing authorities were received by the Debtors after the Bar Date (the "Untimely Tax Claims"). The Debtors object to the Untimely Claims on the basis that they were not timely filed pursuant to the Bar Date Order. With respect to the Untimely Tax Claims, the Debtors also object to those Claims on the basis that they were not timely filed pursuant to the Bar Date Order. The Untimely Claims are identified on Exhibit C-1 hereto. The Untimely Tax Claims are identified on Exhibit C-2 hereto. Accordingly, the Debtors (a) object to the Untimely Claims and the Untimely Tax Claims¹⁰ and (b) seek entry of

⁹ See Bar Date Order cited supra note 14.

¹⁰ The Untimely Claims listed on Exhibit C-1 and the Untimely Tax Claims listed on Exhibit C-2 hereto were not included as part of the Claims Timeliness Motion.

an order disallowing and expunging the Untimely Claims and the Untimely Tax Claims in their entirety.

J. Claims Subject To Modification

34. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").

35. Although in this Twenty-Sixth Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit D-1 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit D-1 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit D-1 hereto, by a change in the applicable case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases and/or (b) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

36. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claims Subject To Modification are actually owed by any of the Debtors.

37. Set forth on Exhibit D-1 hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit D-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed"¹¹ and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted in a column titled "Claim As Modified."

38. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification listed on Exhibit D-1 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit D-1. Thus, no Claimant listed on Exhibit D-1 would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit D-1, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit D-1, subject to the Debtors' right to further object to each such Claim Subject To

¹¹ The Asserted Claim Amounts on Exhibit D-1 reflect only asserted liquidated claims.

Modification. For clarity, Exhibit D-1 refers to the Debtor entities by case number and Exhibit E displays the formal name of each Debtor entity and its associated bankruptcy case number referenced in Exhibit D-1.

39. The inclusion of the Claims Subject To Modification on Exhibit D-1, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

40. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification set forth on Exhibit D-1 and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit D-1.

K. Modified Claim Asserting Reclamation

41. In addition, the Debtors have also determined that a certain Claim (the "Modified Claim Asserting Reclamation") (a)(i) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, (ii) was filed and docketed against the wrong Debtor, and (iii) incorrectly asserts priority status and (b) asserts a reclamation demand and the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b), a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

42. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at

least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claim asserted in the Modified Claim Asserting Reclamation is actually owed by any of the Debtors.

43. Set forth on Exhibit D-2 hereto is the Modified Claim Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For the Modified Claim Asserting Reclamation, Exhibit D-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed"¹² and the proposed modified dollar amount and classification for the Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

44. The Debtors object to the amount, classification, and identity of the Debtor for the Modified Claim Asserting Reclamation listed on Exhibit D-2 and request that such Claim be revised to reflect the amount, classification, and identity of the Debtor listed in the "Claim As Modified" column of Exhibit D-2. Thus, the Claimant listed on Exhibit D-2 would not be entitled to (a) recover for the Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for the Claim on Exhibit D-2, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2, subject to the Debtors' right to further object to each such Modified Claim Asserting

¹² The Asserted Claim Amounts on Exhibit D-2 reflect only asserted liquidated claims.

Reclamation. For clarity, Exhibit D-2 refers to the Debtor entities by case number and Exhibit E displays the formal name of each Debtor entity and its associated bankruptcy case number referenced in Exhibit D-2.

45. Accordingly, the Debtors (a) object to the amount, classification, and identity of the Debtor for the Modified Claim Asserting Reclamation set forth on Exhibit D-2 and (b) seek an order modifying the Modified Claim Asserting Reclamation to reflect the Modified Total, classification, and identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit D-2.

Separate Contested Matters

46. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-Sixth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-Sixth Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-Sixth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

47. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-Sixth Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-Sixth Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other

stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

48. Responses to the Twenty-Sixth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

L. Filing And Service Of Responses

49. To contest an objection, responses (each, a "Response"), if any, to the Twenty-Sixth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on March 12, 2008.**

M. Contents Of Responses

50. Every Response to this Twenty-Sixth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

N. Timely Response Required

51. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-Sixth Omnibus Claims Objection.

52. Pursuant to the Claims Objection Procedures Order, only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-Sixth Omnibus Claims Objection and who is served with the Twenty-Sixth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-Sixth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

53. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate

and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

54. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-Sixth Omnibus Claims Objection Order

55. Service of any order with regard to this Twenty-Sixth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

56. Questions about this Twenty-Sixth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

57. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Tenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered February 4, 2008 (Docket No. 12487). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

58. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-Sixth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B-1, B-2, C-1, and C-2 is attached hereto as Exhibit G. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits D-1 and D-2 is attached hereto as Exhibit H. Claimants will receive a copy of this Twenty-Sixth Omnibus Claims Objection without Exhibits A through H hereto. Claimants will nonetheless be able to review Exhibits A through H hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

59. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
February 15, 2008

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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- and -

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim Number:	16796	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	16783	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	01/29/2008			Date Filed:	01/16/2008		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
AMERICAN AIKOKU ALPHA INC		Priority	\$429,525.84	AMERICAN AIKOKU ALPHA INC		Priority:	\$5,823.94
C O MASUDA FUNAI EIFERT & MITCHELL LTD		Administrative:		C O MASUDA FUNAI EIFERT & MITCHELL LTD		Administrative:	
203 N LASALLE ST STE 2500		Unsecured:		203 N LASALLE ST STE 2500		Unsecured:	\$423,701.90
CHICAGO, IL 60601-1262				CHICAGO, IL 60601-1262			
		Total:	\$429,525.84			Total:	\$429,525.84
Claim Number:	16781	Debtor:	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)	Claim Number:	729	Debtor:	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
Date Filed:	01/14/2008			Date Filed:	11/21/2005		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
AMETEK PITTMAN INC		Priority		AMETEK PITTMAN INC F K A PENN		Priority:	\$55,503.21
343 GODSHALL DR		Administrative:		ENGINEERING MOTION TECHNOLOGIES		Administrative:	
HARLEYSVILLE, PA 19438		Unsecured:	\$55,503.21	PITTMAN DIVISION		Unsecured:	
				343 GODSHALL DR			
		Total:	\$55,503.21	HARLEYSVILLE, PA 19438		Total:	\$55,503.21
Claim Number:	16782	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	1077	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	01/14/2008			Date Filed:	12/08/2005		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
AMETEK PITTMAN INC		Priority		AMETEK PITTMAN INC F K A		Priority:	\$713.80
343 GODSHALL DR		Administrative:		PENNENGINEERING MOTION TECHNOLOGIES		Administrative:	
HARLEYSVILLE, PA 19438		Unsecured:	\$713.80	PITTMAN DIVISION		Unsecured:	
				343 GODSHALL DR			
		Total:	\$713.80	HARLEYSVILLE, PA 19438		Total:	\$713.80
Claim Number:	13926	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	16778	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/31/2006			Date Filed:	01/10/2008		
Creditor's Name and Address:		Secured:	UNL	Creditor's Name and Address:		Secured:	\$7,035,552.42
APPLE COMPUTER INC		Priority	\$5,578,615.86	APPLE INC APPLE COMPUTER		Priority:	UNL
1 INFINITE LOOP		Administrative:		INTERNATIONAL AND HON HAI PRECISION		Administrative:	
CUPERTINO, CA 95014		Unsecured:	UNL	INDUSTRY COMPANY LTD		Unsecured:	UNL
				SENIOR COUNSEL			
		Total:	\$5,578,615.86	APPLE INC		Total:	\$7,035,552.42
				1 INFINITE LOOP			
				CUPERTINO, CA 95014			

*UNL denotes an unliquidated claim

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim Number: 16775	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 16778	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 01/10/2008		Date Filed: 01/10/2008	
Creditor's Name and Address:	Secured: \$7,035,552.42	Creditor's Name and Address:	Secured: \$7,035,552.42
APPLE INC APPLE COMPUTER	Priority	APPLE INC APPLE COMPUTER	Priority: UNL
INTERNATIONAL AND HON HAI PRECISION	Administrative:	INTERNATIONAL AND HON HAI PRECISION	Administrative:
INDUSTRY COMPANY LTD	Unsecured:	INDUSTRY COMPANY LTD	Unsecured: UNL
APPLE INC		SENIOR COUNSEL	
1 INFINITE LOOP	Total: \$7,035,552.42	APPLE INC	Total: \$7,035,552.42
CUPERTINO, CA 95014		1 INFINITE LOOP	
		CUPERTINO, CA 95014	
Claim Number: 16770	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 16778	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 01/08/2008		Date Filed: 01/10/2008	
Creditor's Name and Address:	Secured: \$7,035,552.42	Creditor's Name and Address:	Secured: \$7,035,552.42
APPLE INC APPLE COMPUTER	Priority	APPLE INC APPLE COMPUTER	Priority: UNL
INTERNATIONAL AND HON HAI PRECISION	Administrative:	INTERNATIONAL AND HON HAI PRECISION	Administrative:
INDUSTRY COMPANY LTD	Unsecured:	INDUSTRY COMPANY LTD	Unsecured: UNL
APPLE INC		SENIOR COUNSEL	
1 INFINITE LOOP	Total: \$7,035,552.42	APPLE INC	Total: \$7,035,552.42
CUPERTINO, CA 95014		1 INFINITE LOOP	
		CUPERTINO, CA 95014	
Claim Number: 16624	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 16778	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/10/2007		Date Filed: 01/10/2008	
Creditor's Name and Address:	Secured: UNL	Creditor's Name and Address:	Secured: \$7,035,552.42
APPLE INC FORMERLY KNOWN AS APPLE	Priority: UNL	APPLE INC APPLE COMPUTER	Priority: UNL
COMPUTER INTERNATIONAL AND HON HAI	Administrative:	INTERNATIONAL AND HON HAI PRECISION	Administrative:
PRECISION INDUSTRY COMPANY LTD	Unsecured: UNL	INDUSTRY COMPANY LTD	Unsecured: UNL
SENIOR COUNSEL		SENIOR COUNSEL	
APPLE INC	Total: UNL	APPLE INC	Total: \$7,035,552.42
1 INFINITE LOOP		1 INFINITE LOOP	
CUPERTINO, CA 95014		CUPERTINO, CA 95014	
Claim Number: 16622	Debtor: DELPHI CORPORATION (05-44481)	Claim Number: 16778	Debtor: DELPHI CORPORATION (05-44481)
Date Filed: 07/05/2007		Date Filed: 01/10/2008	
Creditor's Name and Address:	Secured: UNL	Creditor's Name and Address:	Secured: \$7,035,552.42
APPLE INC FORMERLY KNOWN AS APPLE	Priority: UNL	APPLE INC APPLE COMPUTER	Priority: UNL
COMPUTER INTERNATIONAL AND HON HAI	Administrative:	INTERNATIONAL AND HON HAI PRECISION	Administrative:
PRECISION INDUSTRY COMPANY LTD	Unsecured: UNL	INDUSTRY COMPANY LTD	Unsecured: UNL
SENIOR COUNSEL		SENIOR COUNSEL	
APPLE INC	Total: UNL	APPLE INC	Total: \$7,035,552.42
1 INFINITE LOOP		1 INFINITE LOOP	
CUPERTINO, CA 95014		CUPERTINO, CA 95014	

*UNL denotes an unliquidated claim

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *			SURVIVING CLAIM *		
Claim Number: 9221	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16768	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 07/10/2006			Date Filed: 01/07/2008		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
AUDREY AMORT CARBRERA	Priority \$79,362.00		AUDREY AMORT CARBRERA	Priority: \$105,672.90	
730 BOUNTY DR 3018	Administrative:		730 BOUNTY DR 3018	Administrative:	
FOSTER CITY, CA 94404	Unsecured:		FOSTER CITY, CA 94404	Unsecured:	
	Total: \$79,362.00			Total: \$105,672.90	
Claim Number: 12333	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16785	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 07/28/2006			Date Filed: 01/16/2008		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
FIDUCIARY COUNSELORS INC AS	Priority UNL		FIDUCIARY COUNSELORS INC AS	Priority: \$1,344,586.00	
INDEPENDENT FIDUCIARY FOR ASEC	Administrative:		INDEPENDENT FIDUCIARY FOR ASEC	Administrative:	
MANUFACTURING RETIREMENT PROGRAM	Unsecured: UNL		MANUFACTURING RETIREMENT PROGRAM	Unsecured:	
700 12TH ST NW STE 700	Total: UNL		700 12TH ST NW STE 700	Total: \$1,344,586.00	
WASHINGTON, DC 20005			WASHINGTON, DC 20005		
Claim Number: 12337	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16789	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 07/26/2006			Date Filed: 01/16/2008		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
FIDUCIARY COUNSELORS INC AS	Priority UNL		FIDUCIARY COUNSELORS INC AS	Priority: UNL	
INDEPENDENT FIDUCIARY FOR DELPHI	Administrative:		INDEPENDENT FIDUCIARY FOR DELPHI	Administrative:	
CORPORATION RETIREMENT PROGRAM FOR	Unsecured: UNL		CORPORATION RETIREMENT PROGRAM FOR	Unsecured: UNL	
SALARIED EMPLOYEES	Total: UNL		SALARIED EMPLOYEES	Total: UNL	
700 12TH ST NW STE 700			700 12TH ST NW STE 700		
WASHINGTON, DC 20005			WASHINGTON, DC 20005		
Claim Number: 12335	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16788	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 07/28/2006			Date Filed: 01/16/2008		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
FIDUCIARY COUNSELORS INC AS	Priority UNL		FIDUCIARY COUNSELORS INC AS	Priority: UNL	
INDEPENDENT FIDUCIARY FOR DELPHI	Administrative:		INDEPENDENT FIDUCIARY FOR DELPHI	Administrative:	
HOURLY RATE EMPLOYEES PENSION PLAN	Unsecured: UNL		HOURLY RATE EMPLOYEES PENSION PLAN	Unsecured: UNL	
700 12TH ST NW STE 700	Total: UNL		700 12TH ST NW STE 700	Total: UNL	
WASHINGTON, DC 20005			WASHINGTON, DC 20005		

*UNL denotes an unliquidated claim

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *				SURVIVING CLAIM *			
Claim Number:	12336	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	16784	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/28/2006			Date Filed:	01/16/2008		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
FIDUCIARY COUNSELORS INC AS		Priority	UNL	FIDUCIARY COUNSELORS INC AS		Priority:	\$250,399.00
INDEPENDENT FIDUCIARY FOR DELPHI		Administrative:		INDEPENDENT FIDUCIARY FOR DELPHI		Administrative:	
MECHATRONIC SYSTEMS RETIREMENT		Unsecured:	UNL	MECHATRONIC SYSTEMS RETIREMENT		Unsecured:	
PROGRAM				PROGRAM			
700 12TH ST NW STE 700		Total:	UNL	700 12TH ST NW STE 700		Total:	\$250,399.00
WASHINGTON, DC 20005				WASHINGTON, DC 20005			
Claim Number:	12334	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	16786	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/28/2006			Date Filed:	01/16/2008		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
FIDUCIARY COUNSELORS INC AS		Priority	UNL	FIDUCIARY COUNSELORS INC AS		Priority:	\$1,142,140.00
INDEPENDENT FIDUCIARY FOR PACKARD		Administrative:		INDEPENDENT FIDUCIARY FOR PACKARD		Administrative:	
HUGHES INTERCONNECT BARGAINING		Unsecured:	UNL	HUGHES INTERCONNECT BARGAINING		Unsecured:	UNL
RETIRMENT PLAN				RETIRMENT PLAN			
700 12TH ST NW STE 700		Total:	UNL	700 12TH ST NW STE 700		Total:	\$1,142,140.00
WASHINGTON, DC 20005				WASHINGTON, DC 20005			
Claim Number:	12338	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	16787	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	07/28/2006			Date Filed:	01/16/2008		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
FIDUCIARY COUNSELORS INC AS		Priority	UNL	FIDUCIARY COUNSELORS INC AS		Priority:	\$2,977,925.00
INDEPENDENT FIDUCIARY FOR PACKARD		Administrative:		INDEPENDENT FIDUCIARY FOR PACKARD		Administrative:	
HUGHES INTERCONNECT NONBARGAINING		Unsecured:	UNL	HUGHES INTERCONNECT NON BARGAINING		Unsecured:	
RETIREMENT PLAN				RETIREMENT PLAN			
700 12TH ST NW STE 700		Total:	UNL	700 12TH ST NW STE 700		Total:	\$2,977,925.00
WASHINGTON, DC 20005				WASHINGTON, DC 20005			
Claim Number:	16760	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number:	16761	Debtor:	DELPHI CORPORATION (05-44481)
Date Filed:	12/19/2007			Date Filed:	12/26/2007		
Creditor's Name and Address:		Secured:		Creditor's Name and Address:		Secured:	
JCR INVESTMENTS LLC		Priority		JCR INVESTMENTS LLC		Priority:	
DANN PECAR NEWMAN & KLEIMAN PC		Administrative:		DANN PECAR NEWMAN & KLEIMAN PC		Administrative:	
2300 ONE AMERICA TOWER		Unsecured:	\$410,332.32	2300 ONE AMERICA TOWER		Unsecured:	\$410,332.32
INDIANAPOLIS, IN 46282				INDIANAPOLIS, IN 46282			
		Total:	\$410,332.32			Total:	\$410,332.32

*UNL denotes an unliquidated claim

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *			SURVIVING CLAIM *		
Claim Number: 16763	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16764	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 12/26/2007			Date Filed: 12/28/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
PEYTON C COCHRANE TAX COLLECTOR	Priority		PEYTON C COCHRANE TAX COLLECTOR	Priority:	
714 GREENSBORO AVE RM 124	Administrative: \$68,521.63		714 GREENSBORO AVE RM 124	Administrative: \$68,521.63	
TUSCALOOSA, AL 35401	Unsecured: _____		TUSCALOOSA, AL 35401	Unsecured: _____	
	Total: \$68,521.63			Total: \$68,521.63	
Claim Number: 16780	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 8929	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 01/10/2008			Date Filed: 07/05/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
TGI DIRECT INC	Priority		TGI DIRECT INC	Priority:	
G 9460 S SAGINAW ST STE A	Administrative: \$24,459.00		5365 HILL 23 DR	Administrative:	
GRAND BLANC, MI 48439	Unsecured: _____		FLINT, MI 48507	Unsecured: \$68,364.68	
	Total: \$24,459.00			Total: \$68,364.68	

Total Claims to be Expunged: 18
Total Asserted Amount to be Expunged: \$20,718,138.50

*UNL denotes an unliquidated claim

EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ALEX A DAVIDSON 15212 OUTLOOK ST OVERLAND PARK, KS 66223	16762	Secured: \$35,000.00 Priority: Administrative: Unsecured: Total: \$35,000.00	12/26/2007	DELPHI CORPORATION (05-44481)
CITY OF BROOKHAVEN WATKINS LUDLAM WINTER & STENNIS PA PO BOX 427 JACKSON, MS 39205-0427	16743	Secured: Priority: Administrative: Unsecured: \$93,950.00 Total: \$93,950.00	11/13/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
JCR INVESTMENTS LLC DANN PECAR NEWMAN & KLEIMAN PC 2300 ONE AMERICA TOWER INDIANAPOLIS, IN 46282	16761	Secured: Priority: Administrative: Unsecured: \$410,332.32 Total: \$410,332.32	12/26/2007	DELPHI CORPORATION (05-44481)
PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR SHELTON, CT 06484-5151	16766	Secured: Priority: Administrative: \$854.51 Unsecured: Total: \$854.51	01/07/2008	DELPHI CORPORATION (05-44481)
ROSALYN MOTLEY WIGGINS CHILDS QUINN & PANTAZIS LLC THE KRESS BLDG 301 19TH ST N BIRMINGHAM, AL 35203	16794	Secured: Priority: Administrative: Unsecured: \$40,000.00 Total: \$40,000.00	02/07/2008	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STANLEY N STRAUGHTER PO BOX 19391 ROCHESTER, NY 14619	16754	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	12/18/2007	DELPHI CORPORATION (05-44481)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION 33 WHITEHALL ST NEW YORK, NY 10004	16753	Secured: Priority: Administrative: UNL Unsecured: Total: UNL	12/18/2007	DELPHI CORPORATION (05-44481)

Total: 7 \$580,136.83

*UNL denotes an unliquidated claim

EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COUNTY OF DENTON CITY OF SANGER A MUNICIPAL CORPORATION SANGER INDEPENDENT SCHOOL DISTRICT MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	16792	Secured: Priority: Administrative: \$52.32 Unsecured: Total: \$52.32	01/23/2008	DELPHI CORPORATION (05-44481)
PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA, AL 35401	16764	Secured: Priority: Administrative: \$68,521.63 Unsecured: Total: \$68,521.63	12/28/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRINCE GEORGES COUNTY MARYLAND 6801 KENILWORTH AVE STE 400 RIVERDALE, MD 20737-1385	16791	Secured: Priority: Administrative: \$584.27 Unsecured: Total: \$584.27	01/18/2008	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 3 \$69,158.22

EXHIBIT C-1 - UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AMERICAN AIKOKU ALPHA INC C O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16783	Secured: Priority: \$5,823.94 Administrative: Unsecured: \$423,701.90 Total: \$429,525.84	01/16/2008	DELPHI CORPORATION (05-44481)
HANSEN BALK STEEL TREATING CO 1230 MONROE AVE NW GRAND RAPIDS, MI 49505-4690	16776	Secured: Priority: Administrative: Unsecured: \$1,631.52 Total: \$1,631.52	01/11/2008	DELPHI CORPORATION (05-44481)
LORRAINE F BARNUM 4810 BRIARCLIFF SQ APT NO 6 HONEOYE, NY 14471-9686	16777	Secured: Priority: \$200,000.00 Administrative: Unsecured: Total: \$200,000.00	01/11/2008	DELPHI CORPORATION (05-44481)
UNIWELL WELLROHR GMBH SIEGELFELDER STRASSE 1 EBERN, D-96106 GERMANY	16793	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/23/2008	DELPHI CORPORATION (05-44481)
WASHINGTON ANITA 3966 POTOMAC DR APT 3 MEMPHIS, TN 38128-5518	16765	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	01/04/2008	DELPHI CORPORATION (05-44481)

Total: 5 \$631,157.36

*UNL denotes an unliquidated claim

EXHIBIT C-2 - UNTIMELY TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITY OF DAYTON OHIO ATTN TAX COLLECTIONS 101 W 3RD ST DAYTON, OH 45402	16640	Secured: Priority: \$427,534.25 Administrative: Unsecured: _____ Total: \$427,534.25	08/13/2007	DELPHI CORPORATION (05-44481)
CITY OF PHARR LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH 35 78741 PO BOX 17428 AUSTIN, TX 78760-7428	16790	Secured: \$411.48 Priority: Administrative: Unsecured: _____ Total: \$411.48	01/18/2008	DELPHI CORPORATION (05-44481)
STATE OF LOUISIANA LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE, LA 70896	16707	Secured: Priority: \$7,436.36 Administrative: Unsecured: _____ Total: \$7,436.36	09/17/2007	DELPHI CORPORATION (05-44481)

Total: 3 \$435,382.09

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																											
Claim: 6606 Date Filed: 05/22/2006 Docketed Total: \$191,024.66 Filing Creditor Name and Address: HARMAN BECKER AUTOMOTIVE SYSTE HARMAN KARDON 1201 S OHIO ST MARTINSVILLE, IN 46151-2914	Claim Holder Name and Address HARMAN BECKER AUTOMOTIVE SYSTE HARMAN KARDON 1201 S OHIO ST MARTINSVILLE, IN 46151-2914 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$191,024.66</td></tr><tr><td></td><td></td><td></td><td>\$191,024.66</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$191,024.66				\$191,024.66	<table><tr><td></td><td>Modified Total:</td><td>\$181,360.63</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$181,360.63</td></tr><tr><td></td><td></td><td></td><td>\$181,360.63</td></tr></table>		Modified Total:	\$181,360.63	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$181,360.63				\$181,360.63
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$191,024.66																										
			\$191,024.66																										
	Modified Total:	\$181,360.63																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$181,360.63																										
			\$181,360.63																										
Claim: 11979 Date Filed: 07/28/2006 Docketed Total: \$499,401.49 Filing Creditor Name and Address: HAYES LEMMERZ INTERNATIONAL INC BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	Claim Holder Name and Address HAYES LEMMERZ INTERNATIONAL INC BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$379,814.40</td><td></td><td>\$119,587.09</td></tr><tr><td></td><td>\$379,814.40</td><td></td><td>\$119,587.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$379,814.40		\$119,587.09		\$379,814.40		\$119,587.09	<table><tr><td></td><td>Modified Total:</td><td>\$363,106.09</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$363,106.09</td></tr><tr><td></td><td></td><td></td><td>\$363,106.09</td></tr></table>		Modified Total:	\$363,106.09	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$363,106.09				\$363,106.09
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$363,106.09																										
			\$363,106.09																										
Claim: 10824 Date Filed: 07/25/2006 Docketed Total: \$79,343.84 Filing Creditor Name and Address: OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS ONE OWENS CORNING PKWY TOLEDO, OH 43659	Claim Holder Name and Address OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS ONE OWENS CORNING PKWY TOLEDO, OH 43659 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$79,343.84</td></tr><tr><td></td><td></td><td></td><td>\$79,343.84</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$79,343.84				\$79,343.84	<table><tr><td></td><td>Modified Total:</td><td>\$78,935.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$78,935.00</td></tr><tr><td></td><td></td><td></td><td>\$78,935.00</td></tr></table>		Modified Total:	\$78,935.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$78,935.00				\$78,935.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
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05-44640			\$78,935.00																										
			\$78,935.00																										

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION		
CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
		<div> <div>Total Claims to be Modified: 3</div> <div> Total Amount as Docketed: \$769,769.99 </div> <div> Total Amount as Modified: \$623,401.72 </div> </div>

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																
Claim: 9263 Date Filed: 07/11/2006 Docketed Total: \$2,901,601.14 Filing Creditor Name and Address: TRANS TRON LTD INC 101 ELECTRONICS BLVD SW HUNTSVILLE, AL 35826	<div>Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVENUE NEW YORK, NY 10179 Docketed Total: \$2,240,718.54</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$188,409.89</td><td>\$2,052,308.65</td></tr><tr><td></td><td></td><td>\$188,409.89</td><td>\$2,052,308.65</td></tr></tbody></table> <div>Claim Holder Name and Address TRANS TRON LTD INC 101 ELECTRONICS BLVD SW HUNTSVILLE, AL 35826 Docketed Total: \$660,882.60</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>UNL</td><td>\$660,882.60</td></tr><tr><td></td><td></td><td>UNL</td><td>\$660,882.60</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$188,409.89	\$2,052,308.65			\$188,409.89	\$2,052,308.65	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		UNL	\$660,882.60			UNL	\$660,882.60	<div>Modified Total: \$1,646,316.31</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$9,609.15</td><td>\$1,636,707.16</td></tr><tr><td></td><td></td><td>\$9,609.15</td><td>\$1,636,707.16</td></tr></tbody></table> <div>Modified Total: \$660,882.60</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$0.00</td><td>\$660,882.60</td></tr><tr><td></td><td></td><td>\$0.00</td><td>\$660,882.60</td></tr></tbody></table> <div>Total Claims to be Modified: 1 Total Amount as Docketed: \$2,901,601.14 Total Amount as Modified: \$2,307,198.91</div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$9,609.15	\$1,636,707.16			\$9,609.15	\$1,636,707.16	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$0.00	\$660,882.60			\$0.00	\$660,882.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481		\$188,409.89	\$2,052,308.65																																															
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05-44481		UNL	\$660,882.60																																															
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		\$0.00	\$660,882.60																																															

*See Exhibit E for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

In re Delphi Corporation, et al.

Twenty-Sixth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit E - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit F - Claimants And Related Claims Subject To Twenty-Sixth Omnibus Claims Objection

Claimant	Claim	Exhibit
ALEX A DAVIDSON	16762	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT C-1 - UNTIMELY CLAIMS
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
AMETEK PITTMAN INC	16781	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
AMETEK PITTMAN INC	16782	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
APPLE COMPUTER INC	13926	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16770	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16775	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
APPLE INC FORMERLY KNOWN AS APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16622	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
APPLE INC FORMERLY KNOWN AS APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16624	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
AUDREY AMORT CARBRERA	9221	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
BEAR STEARNS INVESTMENT PRODUCTS INC/TRANS TRON LTD INC	9263	EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CITY OF BROOKHAVEN	16743	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
CITY OF DAYTON OHIO	16640	EXHIBIT C-2 - UNTIMELY TAX CLAIMS
CITY OF PHARR	16790	EXHIBIT C-2 - UNTIMELY TAX CLAIMS
COUNTY OF DENTON CITY OF SANGER A MUNICIPAL CORPORATION SANGER INDEPENDENT SCHOOL DISTRICT	16792	EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR ASEC MANUFACTURING RETIREMENT PROGRAM	12333	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI CORPORATION RETIREMENT PROGRAM FOR SALARIED EMPLOYEES	12337	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI HOURLY RATE EMPLOYEES PENSION PLAN	12335	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI MECHATRONIC SYSTEMS RETIREMENT PROGRAM	12336	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT BARGAINING RETIRMENT PLAN	12334	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT NONBARGAINING RETIREMENT PLAN	12338	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

Exhibit F - Claimants And Related Claims Subject To Twenty-Sixth Omnibus Claims Objection

Claimant	Claim	Exhibit
HANSEN BALK STEEL TREATING CO	16776	EXHIBIT C-1 - UNTIMELY CLAIMS
HARMAN BECKER AUTOMOTIVE SYSTE	6606	EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION
HAYES LEMMERZ INTERNATIONAL INC	11979	EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION
JCR INVESTMENTS LLC	16760	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
JCR INVESTMENTS LLC	16761	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
LORRAINE F BARNUM	16777	EXHIBIT C-1 - UNTIMELY CLAIMS
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION
PEYTON C COCHRANE TAX COLLECTOR	16763	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
PEYTON C COCHRANE TAX COLLECTOR	16764	EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS
PITNEY BOWES CREDIT CORPORATION	16766	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
PRINCE GEORGES COUNTY MARYLAND	16791	EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS
ROSALYN MOTLEY	16794	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
STANLEY N STRAUGHTER	16754	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
STATE OF LOUISIANA LOUISIANA DEPARTMENT OF REVENUE	16707	EXHIBIT C-2 - UNTIMELY TAX CLAIMS
TGI DIRECT INC	16780	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
TRANS TRON LTD INC	9263	EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
UNIWELL WELLROHR GMBH	16793	EXHIBIT C-1 - UNTIMELY CLAIMS
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16753	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
WASHINGTON ANITA	16765	EXHIBIT C-1 - UNTIMELY CLAIMS

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Sixth Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Sixth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have

determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert a liability or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation" is a Claim (i) that the Debtors have determined (a) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, and (b) was filed and docketed against the wrong Debtor, and (c) incorrectly asserts priority status and (ii) in which the claimant asserted a reclamation demand and the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii), a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Twenty-Sixth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Sixth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Sixth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Sixth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Sixth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the

Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

[PAGE INTENTIONALLY LEFT BLANK HERE]

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 15, 2008

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Sixth Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Sixth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have

determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert a liability or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation" is a Claim (i) that the Debtors have determined (a) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, and (b) was filed and docketed against the wrong Debtor, and (c) incorrectly asserts priority status and (ii) in which the claimant asserted a reclamation demand and the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii), a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twenty-Sixth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Sixth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Sixth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Sixth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Sixth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE

WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
February 15, 2008

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING CERTAIN (A) DUPLICATE OR AMENDED
CLAIMS, (B) UNTIMELY CLAIMS NOT REFLECTED ON DEBTORS' BOOKS
AND RECORDS, (C) UNTIMELY CLAIMS, AND (D) CLAIMS SUBJECT TO
MODIFICATION AND MODIFIED CLAIM ASSERTING RECLAMATION
IDENTIFIED IN TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And
Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not
Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To
Modification And Modified Claim Asserting Reclamation, dated February 15, 2008 (the
"Twenty-Sixth Omnibus Claims Objection"),¹ of Delphi Corporation ("Delphi") and certain of its
subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases
(collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-Sixth
Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause
appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Sixth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C-1, C-2, D-1, and D-2 hereto was properly and timely served with a copy of the Twenty-Sixth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Sixth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Sixth Omnibus Claims Objection. No other or further notice of the Twenty-Sixth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Sixth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Sixth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Sixth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claims listed on Exhibit B-1 contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

E. The Claims listed on Exhibit B-2 hereto, which were filed by taxing authorities, contain liabilities and dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims").

F. The Claims listed on Exhibit C-1 hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

G. The Tax Claims listed on Exhibit C-2 hereto, which were filed by taxing authorities, were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

H. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

I. The Claim listed on Exhibit D-2 hereto (a) (i) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, and (ii) was filed and docketed against the wrong Debtor, and (iii) incorrectly asserts priority status and (b) asserts a reclamation demand and the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b), a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claim Asserting Reclamation").

J. The relief requested in the Twenty-Sixth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A hereto as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Untimely Books And Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. Each Untimely Books And Records Tax Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. Each Untimely Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.

5. Each Untimely Tax Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.

6. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-1 hereto shall be entitled to (a) recover for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case

number is not listed in the "Claim As Modified" column on Exhibit D-1 hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D-2 shall not be entitled to (a) recover for the Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit D-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2 hereto, subject to the Debtors' right to further object to such Modified Claim Asserting Reclamation. The Modified Claim Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

8. For clarity, Exhibit E hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D-1 and D-2.

9. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Sixth Omnibus Claims Objection; provided, however, that solely to the extent that (a) a claimant filed duplicative claims against different Debtors for

the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

10. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

11. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Sixth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

12. Each of the objections by the Debtors to each Claim addressed in the Twenty-Sixth Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, C-1, C-2, D-1, and D-2 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Sixth Omnibus Claims Objection. Any stay of this order shall apply only to the

contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

13. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Sixth Omnibus Claims Objection.

Dated: New York, New York
March __, 2008

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
American Aikoku Alpha Inc	Attn Gary Vist Esq c o Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	1/29/08	16796	\$429,525.84	Duplicate Or Amended Claims	Disallow and Expunge	16783
Ametek Pittman Inc	343 Godshall Dr Harleysville, PA 19438	1/14/08	16781	\$55,503.21	Duplicate Or Amended Claims	Disallow and Expunge	729
Ametek Pittman Inc	343 Godshall Dr Harleysville, PA 19438	1/14/08	16782	\$713.80	Duplicate Or Amended Claims	Disallow and Expunge	1077
Apple Computer Inc	Evelyn Shimazaki Senior Counsel 1 Infinite Loop Cupertino, CA 95014	7/31/06	13926	\$5,578,615.86	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Computer Inc	Apple Computer et al Philip S Warden Esq Pillsbury Winthrop Shaw Pittman LLP 50 Fremont Street San Francisco, CA 94105	7/31/06	13926	\$5,578,615.86	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Computer Inc	Pillsbury Winthrop Shaw Pittman LLP Mark D Houle 650 Town Ctr Dr 7th Fl Costa Mesa, CA 92626-7122	7/31/06	13926	\$5,578,615.86	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Computer Inc	Pillsbury Winthrop Shaw Pittman LLP Karen B Dine 1540 Broadway New York, NY 10036-4039	7/31/06	13926	\$5,578,615.86	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc Apple Computer International and Hon Hai Precision Industry Company Ltd	Evelyn Shimazaki Senior Counsel Apple Inc 1 Infinite Loop Cupertino, CA 95014	1/8/08	16770	\$7,035,552.42	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc Apple Computer International and Hon Hai Precision Industry Company Ltd	Philip S Warden Pillsbury Winthrop Shaw Pittman LLP 50 Fremont St San Francisco, CA 94105	1/8/08	16770	\$7,035,552.42	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc Apple Computer International and Hon Hai Precision Industry Company Ltd	Evelyn Shimazaki Senior Counsel Apple Inc 1 Infinite Loop Cupertino, CA 95014	1/10/08	16775	\$7,035,552.42	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc Apple Computer International and Hon Hai Precision Industry Company Ltd	Philip S Warden Pillsbury Winthrop Shaw Pittman LLP 50 Fremont St San Francisco, CA 94105	1/10/08	16775	\$7,035,552.42	Duplicate Or Amended Claims	Disallow and Expunge	16778

Delphi Corporation
Twenty-Sixth Omnibus Claims Objection
Exhibit A Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Evelyn Shimazaki Senior Counsel Apple Inc 1 Infinite Loop Cupertino, CA 95014	7/5/07	16622	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd Philip S Warden Pillsbury Winthrop Shaw Pittman LLP 50 Fremont St San Francisco, CA 94105	7/5/07	16622	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Pillsbury Winthrop Shaw Pittman LLP Mark D Houle 650 Town Ctr Dr 7th Fl Costa Mesa, CA 92626-7122	7/5/07	16622	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Pillsbury Winthrop Shaw Pittman LLP Karen B Dine 1540 Broadway New York, NY 10036-4039	7/5/07	16622	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Evelyn Shimazaki Senior Counsel Apple Inc 1 Infinite Loop Cupertino, CA 95014	7/10/07	16624	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Philip S Warden Pillsbury Winthrop Shaw Pittman LLP 50 Fremont St San Francisco, CA 94105	7/10/07	16624	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Pillsbury Winthrop Shaw Pittman LLP Mark D Houle 650 Town Ctr Dr 7th Fl Costa Mesa, CA 92626-7122	7/10/07	16624	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Apple Inc formerly known as Apple Computer International and Hon Hai Precision Industry Company Ltd	Pillsbury Winthrop Shaw Pittman LLP Karen B Dine 1540 Broadway New York, NY 10036-4039	7/10/07	16624	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16778
Audrey Amort Carbrera	730 Bounty Dr 3018 Foster City, CA 94404	7/10/06	9221	\$79,362.00	Duplicate Or Amended Claims	Disallow and Expunge	16768
Fiduciary Counselors Inc as independent fiduciary for ASEC Manufacturing Retirement Program	Neil Hennessy 700 12th St NW Ste 700 Washington, DC 20005	7/28/06	12333	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16785
Fiduciary Counselors Inc as independent fiduciary for ASEC Manufacturing Retirement Program	Buchanan Ingersoll & Rooney PC William H Schorling One Chase Manhattan Plz New York, NY 10005	7/28/06	12333	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16785

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Fiduciary Counselors Inc as independent fiduciary for ASEC Manufacturing Retirement Program	William Schorling Buchanon Ingersoll & Rooney PC Two Logan Sq 12th Fl Philadelphia, PA 19103-2756	7/28/06	12333	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16785
Fiduciary Counselors Inc as independent fiduciary for Delphi Corporation Retirement Program for Salaried Employees	Neil Hennessy 700 12th St NW Ste 700 Washington, DC 20005	7/26/06	12337	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16789
Fiduciary Counselors Inc as independent fiduciary for Delphi Corporation Retirement Program for Salaried Employees	Buchanan Ingersoll & Rooney PC William H Schorling One Chase Manhattan Plz New York, NY 10005	7/26/06	12337	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16789
Fiduciary Counselors Inc as independent fiduciary for Delphi Hourly Rate Employees Pension Plan	Neil Hennessy 700 12th St NW Ste 700 Washington, DC 20005	7/28/06	12335	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16788
Fiduciary Counselors Inc as independent fiduciary for Delphi Hourly Rate Employees Pension Plan	William Schorling Buchanon Ingersoll & Rooney PC Two Logan Sq 12th Fl Philadelphia, PA 19103-2756	7/28/06	12335	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16788
Fiduciary Counselors Inc as independent fiduciary for Delphi Hourly Rate Employees Pension Plan	Buchanan Ingersoll & Rooney PC William H Schorling One Chase Manhattan Plz New York, NY 10005	7/28/06	12335	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16788
Fiduciary Counselors Inc as independent fiduciary for Delphi Mechatronic Systems Retirement Program	Neil Hennessy 700 12th St NW Ste 700 Washington, DC 20005	7/28/06	12336	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16784
Fiduciary Counselors Inc as independent fiduciary for Delphi Mechatronic Systems Retirement Program	Buchanan Ingersoll & Rooney PC William H Schorling One Chase Manhattan Plz New York, NY 10005	7/28/06	12336	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16784
Fiduciary Counselors Inc as independent fiduciary for Delphi Mechatronic Systems Retirement Program	William Schorling Buchanon Ingersoll & Rooney PC Two Logan Sq 12th Fl Philadelphia, PA 19103-2756	7/28/06	12336	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16784
Fiduciary Counselors Inc as independent fiduciary for Packard Hughes Interconnect Bargaining Retirement Plan	Neil Hennessy 700 12th St NW Ste 700 Washington, DC 20005	7/28/06	12334	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16786
Fiduciary Counselors Inc as independent fiduciary for Packard Hughes Interconnect Bargaining Retirement Plan	William Schorling Buchanon Ingersoll & Rooney PC Two Logan Sq 12th Fl Philadelphia, PA 19103-2756	7/28/06	12334	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16786
Fiduciary Counselors Inc as independent fiduciary for Packard Hughes Interconnect Bargaining Retirement Plan	Buchanan Ingersoll & Rooney PC William H Schorling One Chase Manhattan Plz New York, NY 10005	7/28/06	12334	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16786

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Fiduciary Counselors Inc as independent fiduciary for Packard Hughes Interconnect NonBargaining Retirement Plan	Neil Hennessy 700 12th St NW Ste 700 Washington, DC 20005	7/28/06	12338	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16787
Fiduciary Counselors Inc as independent fiduciary for Packard Hughes Interconnect NonBargaining Retirement Plan	William Schorling Buchanon Ingersoll & Rooney PC Two Logan Sq 12th Fl Philadelphia, PA 19103-2756	7/28/06	12338	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16787
Fiduciary Counselors Inc as independent fiduciary for Packard Hughes Interconnect NonBargaining Retirement Plan	Buchanan Ingersoll & Rooney PC William H Schorling One Chase Manhattan Plz New York, NY 10005	7/28/06	12338	UNL	Duplicate Or Amended Claims	Disallow and Expunge	16787
JCR Investments LLC	Jon B Abels Dann Pecar Newman & Kleiman PC 2300 One America Tower Indianapolis, IN 46282	12/19/07	16760	\$410,332.32	Duplicate Or Amended Claims	Disallow and Expunge	16761
Peyton C Cochrane Tax Collector	714 Greensboro Ave Rm 124 Tuscaloosa, AL 35401	12/26/07	16763	\$68,521.63	Duplicate Or Amended Claims	Disallow and Expunge	16764
TGI Direct Inc	Maynard F Newman G 9460 S Saginaw St Ste A Grand Blanc, MI 48439	1/10/08	16780	\$24,459.00	Duplicate Or Amended Claims	Disallow and Expunge	8929

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Delphi Corporation

Twenty-Sixth Omnibus Claims Objection

Exhibit B-1 Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Alex A Davidson	15212 Outlook St Overland Park, KS 66223	12/26/07	16762	\$35,000.00	Untimely Books And Records Claims	Disallow and Expunge	
City of Brookhaven	c o Jeffrey R Barber Esq Watkins Ludlam Winter & Stennis PA PO Box 427 Jackson, MS 39205-0427	11/13/07	16743	\$93,950.00	Untimely Books And Records Claims	Disallow and Expunge	
JCR Investments LLC	Jon B Abels Dann Pecar Newman & Kleiman PC 2300 One America Tower Indianapolis, IN 46282	12/26/07	16761	\$410,332.32	Untimely Books And Records Claims	Disallow and Expunge	
Pitney Bowes Credit Corporation	27 Waterview Dr Shelton, CT 06484-5151	1/7/08	16766	\$854.51	Untimely Books And Records Claims	Disallow and Expunge	
Rosalyn Motley	c o Deborah Matteson Wiggins Childs Quinn & Pantazis LLC The Kress Bldg 301 19th St N Birmingham, AL 35203	2/7/08	16794	\$40,000.00	Untimely Books And Records Claims	Disallow and Expunge	
Stanley N Straughter	PO Box 19391 Rochester, NY 14619	12/18/07	16754	UNL	Untimely Books And Records Claims	Disallow and Expunge	
US Equal Employment Opportunity Commission	Margaret A Malloy 33 Whitehall St New York, NY 10004	12/18/07	16753	UNL	Untimely Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
County of Denton City of Sanger a municipal corporation Sanger Independent School District	Michael Reed McCreary Veselka Bragg & Allen PC 700 Jeffrey Way Ste 100 PO Box 1269 Round Rock, TX 78680	1/23/08	16792	\$52.32	Untimely Books And Records Tax Claims	Disallow and Expunge	
Peyton C Cochrane Tax Collector	714 Greensboro Ave Rm 124 Tuscaloosa, AL 35401	12/28/07	16764	\$68,521.63	Untimely Books And Records Tax Claims	Disallow and Expunge	
Prince Georges County Maryland	c o Meyers Rodbell and Rosenbaum PA 6801 Kenilworth Ave Ste 400 Riverdale, MD 20737-1385	1/18/08	16791	\$584.27	Untimely Books And Records Tax Claims	Disallow and Expunge	

Delphi Corporation

Twenty-Sixth Omnibus Claims Objection

Exhibit C-1 Service List

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
American Aikoku Alpha Inc	Attn Gary Vist Esq c o Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	1/16/08	16783	\$429,525.84	Untimely Claims	Disallow and Expunge	
Hansen Balk Steel Treating Co	1230 Monroe Ave NW Grand Rapids, MI 49505-4690	1/11/08	16776	\$1,631.52	Untimely Claims	Disallow and Expunge	
Lorraine F Barnum	4810 Briarcliff Sq Apt No 6 Honeoye, NY 14471-9686	1/11/08	16777	\$200,000.00	Untimely Claims	Disallow and Expunge	
Uniwel Wellrohr Gmbh	Bianka Suci Siegefelter Strasse 1 Ebern, D-96106 Germany	1/23/08	16793	UNL	Untimely Claims	Disallow and Expunge	
Washington Anita	3966 Potomac Dr Apt 3 Memphis, TN 38128-5518	1/4/08	16765	UNL	Untimely Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
City of Dayton Ohio	City of Dayton Finance Department Attn Tax Collections 101 W 3rd St Dayton, OH 45402	8/13/07	16640	\$427,534.25	Untimely Tax Claims	Disallow and Expunge	
City of Pharr	Diane W Sanders Linebarger Goggan Blair & Sampson LLP 1949 South IH 35 78741 PO Box 17428 Austin, TX 78760-7428	1/18/08	16790	\$411.48	Untimely Tax Claims	Disallow and Expunge	
City of Pharr	City of Pharr PO Box 1718 Pharr, TX 78577	1/18/08	16790	\$411.48	Untimely Tax Claims	Disallow and Expunge	
State of Louisiana Louisiana Department of Revenue	PO Box 66658 Baton Rouge, LA 70896	9/17/07	16707	\$7,436.36	Untimely Tax Claims	Disallow and Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Sixth Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Sixth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert a liability or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation" is a Claim (i) that the Debtors have determined (a) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, and (b) was filed and docketed against the wrong Debtor, and (c) incorrectly asserts priority status and (ii) in which the claimant asserted a reclamation demand and the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii), a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Twenty-Sixth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Sixth

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Sixth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Sixth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Sixth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as

appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
February 15, 2008

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

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Debtors and Debtors-in-Possession

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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy
Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
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John K. Lyons (JL 4951)
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
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John K. Lyons (JL 4951)
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Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barliant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
Edward Moran
Alan Nisselson
Thomas Plunkett
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

Delphi Corporation

Twenty-Sixth Omnibus Claims Objection

Exhibit D-1 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Harman Becker Automotive Syste	Harman Kardon 1201 S Ohio St Martinsville, IN 46151-2914	5/22/06	6606	\$191,024.66	Claims Subject To Modification	05-44640	\$181,360.63	General Unsecured
Owens Corning Fiberglass Inc C/o Owens Corning World Headquarters	Attn Mariann Przysiecki 10 6 One Owens Corning Pkwy Toledo, OH 43659	7/25/06	10824	\$79,343.84	Claims Subject To Modification	05-44640	\$78,935.00	General Unsecured
Hayes Lemmerz International Inc	David J Nowaczewski Bodman LLP 6th Fl at Ford Field 1901 St Antoine St Detroit, MI 48226	7/28/06	11979	\$499,401.49	Claims Subject To Modification	05-44640	\$363,106.09	General Unsecured
Hayes Lemmerz International Inc	Bodman Llp Ralph E Mcdowell 100 Renaissance Ctr 34th Fl Detroit, MI 48243	7/28/06	11979	\$499,401.49	Claims Subject To Modification	05-44640	\$363,106.09	General Unsecured

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Sixth Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Sixth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert a liability or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation" is a Claim (i) that the Debtors have determined (a) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, and (b) was filed and docketed against the wrong Debtor, and (c) incorrectly asserts priority status and (ii) in which the claimant asserted a reclamation demand and the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii), a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Twenty-Sixth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Sixth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Sixth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Sixth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Sixth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be

the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
February 15, 2008

EXHIBIT J

Delphi Corporation

Twenty-Sixth Omnibus Claims Objection

Exhibit D-2 Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Avenue New York, NY 10179	7/11/06	9263	\$2,901,601.14	Modified Claim Asserting Reclamation	05-44640	\$9,609.15	Priority	05-44640	\$1,636,707.16	General Unsecured
Trans Tron Ltd Inc	101 Electronics Blvd Sw Huntsville, AL 35826	7/11/06	9263	\$2,901,601.14	Modified Claim Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$660,882.60	General Unsecured

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (the "Twenty-Sixth Omnibus Claims Objection"), dated February 15, 2008, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Sixth Omnibus Claims Objection is set for hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON MARCH 12, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Sixth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

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The Claim identified as having a Basis For Objection of "Modified Claim Asserting Reclamation" is a Claim (i) that the Debtors have determined (a) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, and (b) was filed and docketed against the wrong Debtor, and (c) incorrectly asserts priority status and (ii) in which the claimant asserted a reclamation demand and the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii), a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Twenty-Sixth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Sixth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Sixth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on March 12, 2008. Your Response, if any, to the Twenty-Sixth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Sixth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the

extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the March 19, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on March 19, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
February 15, 2008